

THE HONORABLE CHRISTALYN M. JETT
CLERK OF THE CIRCUIT COURT
of the
COUNTY OF SPOTSYLVANIA

REPORT ON AUDIT
FOR THE PERIOD
APRIL 1, 2008 THROUGH MARCH 31, 2009



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Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

July 27, 2009

The Honorable Christy M. Jett
Clerk of the Circuit Court
County of Spotsylvania

Board of Supervisors
County of Spotsylvania

Audit Period: April 1, 2008 through March 31, 2009
Court System: County of Spotsylvania

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System and for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

Internal Controls

We noted matters involving internal control and its operation necessary to bring to management's attention.

Compliance

The results of our tests of compliance with applicable laws and regulations disclosed instances of noncompliance that are required to be reported.

The issues identified above are discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate these issues provided by the Clerk are included as an enclosure to this report.

We discussed these comments with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kmk

cc: The Honorable J. Martin Bass, Chief Judge
C. Douglas Barnes, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts

COMMENTS TO MANAGEMENT

Internal Controls/Compliance

We noted the following matters involving internal control and its operation that could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability. The results of our tests of compliance with applicable laws and regulations disclosed the following instances of noncompliance.

Properly Assess Public Defender/Court Appointed Fees

The clerk does not properly assess and collect public defender or court appointed attorney fees involving local and state charges. The auditor tested 15 cases and noted the following errors.

- In five cases, the clerk did not properly bill the locality for the public defender or court appointed attorneys fees, involved in local cases as required by Section 19.2-163 of the Code of Virginia. Instead the Clerk incorrectly billed the Commonwealth, which paid \$790.
- In seven cases with local violations, the Clerk failed to properly utilize/assess the applicable local court-appointed attorney fee or public defender fee account code as required by Section 19.2-163 of the Code of Virginia. This resulted in a potential loss of revenue to the locality totaling \$1502.

We recommend the clerk research all similar cases, make the appropriate corrections to case paperwork, and where appropriate, bill the localities for the applicable court appointed attorney fees. Further, we recommend the Clerk work with the Office of the Executive Secretary to receive training in these billing practices.



Commonwealth of Virginia
CIRCUIT COURT OF SPOTSYLVANIA COUNTY
OFFICE OF THE CLERK

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Christalyn M. Jett
Clerk of Court

July 31, 2009

Walter J. Kucharski
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218

Re: Possible Finding dated July 27, 2009

Dear Mr. Kucharski:

This letter is in response to the possible finding dated July 27, 2009 to identify the corrective action plan that I have taken.

- For the five cases that were tested, in which the locality was not properly billed, an invoice was submitted to the locality on July 31, 2009.
- For the seven cases with local violations, in which account code 217 was not properly assessed, those accounts were corrected on July 31, 2009.
- Cases from April 1, 2009 through the present date are being researched and appropriate corrections if necessary are being made and the locality billed, this will be completed by August 7, 2009.
- Training was conducted with staff whose responsibilities include assessing fines and costs and billing on July 31, 2009.

I appreciate these issues being brought to my attention for correction. However, I would like to note that during my term as Circuit Court Clerk, this is the first time these issues have been brought to my attention. I am now aware that the issue of assessing the court appointed fee for local violations was addressed through an exit memo dated January 4, 2007 with my predecessor.

If I can be of further assistance, please don't hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Christalyn M. Jett". The signature is fluid and cursive, with the first name being the most prominent.

Christalyn M. Jett
Clerk of Court

Cc: Leslie Pochkar
Judicial Systems Team Leader
Capital Region
2122 Ginter Street
Richmond, VA 23228